

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	§	Chapter 11
	§	
W.R. GRACE & CO., <i>et al.</i>,	§	Jointly Administered
	§	Case No. 01-01139 (KJC)
Debtors.	§	
	§	

**FEE AUDITOR’S FINAL REPORT REGARDING APPLICATION OF
DIES AND HILE, LLP, FOR FINAL APPROVAL AND ALLOWANCE
OF COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS SPECIAL COUNSEL TO
THE OFFICIAL COMMITTEE OF PROPERTY DAMAGE CLAIMANTS**

This is the final report of Warren H. Smith & Associates, P.C., acting in its capacity as fee auditor in the above-captioned bankruptcy proceedings, regarding the Application of Dies and Hile, LLP, for Final Approval and Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Special Counsel to the Official Committee of Property Damage Claimants (the “Application”).

BACKGROUND

1. Dies and Hile, LLP (“Dies and Hile”), was retained as special counsel to the Official Committee of Asbestos Property Damage Claimants. In the Application, Dies and Hile seeks final

approval of fees totaling \$194,130.00¹ and expenses totaling \$110,990.13² for its services from September 26, 2005 through September 30, 2006 (the "Final Application Period").

2. In conducting this audit and reaching the conclusions and recommendations contained herein, we reviewed in detail the Application in its entirety, including each of the time and expense entries included in the exhibits to the Application, for compliance with 11 U.S.C. § 330, Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2014, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, Issued January 30, 1996 (the "U.S. Trustee Guidelines"), as well as for consistency with precedent established in the United States Bankruptcy Court for the District of Delaware, the United States District Court for the District of Delaware, and the Third Circuit Court of Appeals. We have no issues with, or objections to, the Application, and thus we did not send an initial report to Dies and Hile.

DISCUSSION

Prior Interim Application

3. We note that we previously filed the following final report for Dies and Hile's prior

¹We note that the total of the fees requested in Dies and Hile's prior fee application is \$194,130.00. The Court ordered no reductions for the prior period, which period is discussed in more detail in paragraph 3, and thus Dies and Hile has deducted no sums from this amount to arrive at the figure it seeks of \$194,130.00. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.

²We note that the total of the expenses requested in Dies and Hile's prior fee application is \$110,990.13. The Court ordered no reductions for the prior period, which period is discussed in more detail in paragraph 3, and thus Dies and Hile has deducted no sums from this amount to arrive at the figure it seeks of \$110,990.13. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.

interim application, which final report we incorporate by reference herein, and we also note the following order that ruled on Dies and Hile's prior interim fee application:

22nd Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Second Interim Period (Docket #14868), filed on or about March 15, 2007, in which we recommended approval of fees totaling \$194,130.00 and expenses totaling \$110,990.13. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Second Period, dated May 3, 2007 (Docket #15494).

4. We have reviewed the final report and order allowing fees and expenses for the prior interim period, and we do not believe there is any reason to change any of the amounts awarded for the prior interim period.

CONCLUSION

5. Thus, we recommend final approval of \$194,130.00³ in fees and \$110,990.13⁴ in expenses for Dies and Hile's services for the Final Application Period.

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⁴We note that the total of the expenses requested in Dies and Hile's prior fee application is \$110,990.13. The Court ordered no reductions for the prior period, which period is discussed in more detail in paragraph 3, and thus Dies and Hile has deducted no sums from this amount to arrive at the figure it seeks of \$110,990.13. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.

Respectfully submitted,

WARREN H. SMITH & ASSOCIATES, P.C.



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FEE AUDITOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 29th day of July, 2014.



Warren H. Smith

SERVICE LIST

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